

# EXHIBIT

## 38

April 3, 1963

Income Tax Bureau  
Department of Taxation and Finance  
State of New York  
Albany 1, New York

re: Marilyn Monroe, Dec'd.  
Your Ref. Div. 44-F, File #2-8286049

Gentlemen:

Reference is made to your letter of April 1, 1963.

1. The estate is a resident estate.
2. No New York State Income Tax Returns were filed for 1959 and 1960 since Miss Monroe was married to Arthur Miller and was a resident of Connecticut.
3. See no. 2.
4. The decedent became a resident of New York State during the latter part of 1960 and no Return was filed since the decedent did not receive any income during the period she was a resident of New York.

Very truly yours,

Howard O. LeShaw

NOL:jh